THE PEOPLE'S PRESS.

VOL. XV. SALEM, NORTH CAROLINA, SATURDAY, MAY 26, 1866. NO. 41.

L. V. BLUM,
EDITOR AND PROPRIETOR.

TERMS.—TWO DOLLARS per year in advance. One Dollar for six months. These rates include all subscriptions to the Press, and the revenues of the County are largely derived therefrom.

ADVERTISING RATES.

ONE DOLLAR per square (12 lines or less) for first insertion, and 50 cents for every subsequent insertion.

Obituary notices, Resolutions adopted by Societies, &c., or anything of a personal nature, will be inserted as advertisements, and charged accordingly. The money must accompany the manuscript.

NEW SPRING GOODS!

AT BONER & URIST'S OLD STAND.

GREAT REDUCTION IN PRICES.

SMITH & CO.

WOULD announce to the citizens of Salem and the surrounding country, that they have on hand and are receiving from the principal Northern markets a fine assortment of

SPRING GOODS, consisting in part of

STAPLE AND FANCY DRY GOODS,
LADIES' DRESS GOODS,
LADIES' AND GENT'S HATS,
BOOTS AND SHOES,
GROCERIES, HARDWARE, &c.

☞ We cannot be undersold by any Living Person. ☜

CALL AND SEE.

SMITH & CO.

Salem, N. C., April 14, 1866. 35-tf.

FIRST ARRIVAL OF SPRING GOODS.

PFOHL & STOCKTON.

TAKE PLEASURE IN ANNOUNCING TO their friends and the public generally, that they are now receiving from the Northern Cities a large and well selected stock of

SPRING & SUMMER GOODS,

which they bought for Cash, after the

Great Fall in DRY GOODS.

They are therefore prepared to sell nearly goods at about half what the same goods have been selling for.

Their stock consists in part of

STAPLE, FANCY, FOREIGN AND DOMESTIC DRY GOODS

GROCERIES,

Ladies' Dress Goods

OF EVERY VARIETY.

NOTIONS

OF ALL KINDS.

BOOTS, SHOES, HATS & CAPS,

Hardware, Queensware, Drugs,

Medicines, Dye Stuffs, &c.

To all of which they would call particular attention.

They are thankful for the very liberal patronage heretofore received and hope, by close attention to business and fair dealing, to merit a continuance of the same.

They invite their old friends and the public generally to give them an early call.

☞ ALL KINDS OF COUNTRY PRODUCE TAKEN AT THE HIGHEST MARKET PRICE. ☜

PFOHL & STOCKTON.

Salem, April 21, 1866. 38-3m

NOTICE.

ALL persons having notes and judgments against the estate of Peter Vise, deceased, will present to me the amount of principal and interest due by the 4th of June next, or this notice will be pleaded in bar of their recovery.

JOHN H. WHITE, Adm.

May 12, 1866. 29-3t

Horses For Sale.

I HAVE FOR SALE TWO HORSES AND A COLT. One horse eight years old and the other seven years old. The colt is two years old. Any person wishing to purchase can call on Panther Creek, Yadkin county, N. C., and see the animals.

WILLIAM [illegible] Jr.

May 12th, 1866. 30-tf

J. L. FULKERSON'S COLUMN.

THE LARGEST, CHEAPEST AND BEST ASSORTMENT OF

NEW SPRING GOODS!

WILL BE FOUND WITH

J. L. FULKERSON,

On Main Street, Four Doors below the Bank,

SALEM, N. C.

BEING encouraged, by the liberal patronage I received during the past season, to increase my stock of Goods, I now respectfully announce to the public, and to my friends in particular, that I have received and will continue to receive throughout the season, from New York and Philadelphia, a LARGE AND WELL SELECTED STOCK OF GOODS, to which I invite your attention. Having purchased late in the season and at greatly reduced prices, I can therefore sell you goods CHEAPER THAN THE CHEAPEST.

That is will be to your interest to make your purchases of me, you will acknowledge after examining my stock of Goods, where you will find a good assortment of

FANCY AND STAPLE DRY GOODS,

SUCH AS

Printed Merinos and Cashmeres, plain and figured DeLaines, plain and figured Poplins, Gray and Mourning Dress Goods, Merinos and Alpacas, Black Dress Silk, English and American Prints, Cloaking Cloths and Shawls, Gray and Fancy Colored Sack Flannels, plain and hemp twilled Flannels, Extra heavy Cotton Flannels, Plaid Linsey and Gingham, bleached and unbleached Shirting and Sheeting, bleached and unbleached and colored Drills, Ticking and Blankets, Brilliants, Cambrics & X Muslins, Lappet and Swiss Muslins, Naimook and Book Muslins, White and Black Bobinet and Illusion, Cotton, Linen and Silk Laces, Col'd Cambrics assorted, White & Col'd Paper Cambrics, Bird's Eye & Scotch Diapers, Richardson's best Irish Linen, Linen-warp and stitched Bosoms, Gent's Ready made Shirts, Gent's Merino Drawers, Shirts and Half Hose, Ladies' Merino Vests, Ladies' and Children's Balmoral and Hoop Skirts, Ladies' and Children's Wool and Cotton Hose, Ladie's Corsets, Collars and Cuffs, Gent's Paper and Linen Collars, Worsted Hoods and Scarfs, Linen, Cambric, Cotton and Silk Handkerchiefs, Barage and Silk Veils, Alexander's Kid Gloves, Fleshed, Silk and Thread Gloves.

A good assortment of Cloths, Cassimers, Satinets, Tweeds, Jeans and Vesting.

A large stock of

NOTIONS,

such as plain and fancy Head Nets, Neck Ties, Suspenders, Combs, Brushes, Soaps, Perfumery, Buttons, Thread, Tapes, Pins, Needles, Wire and Rubber Hair Pins, Pages and Thimmings, Violin and Guitar Strings, Buck Purses and fine Pocket Books, &c., &c.

A large variety of Ladies' Belts, plain and fancy; plain and fancy Ribbons, Plumes, Flowers, &c., &c.

A lot of STATIONERY, consisting of Cap, plain and gilt edged Note Paper, Envelopes, Blank Books, Pass Books and Memorandums, Copy Books, Spelling Books and Primers, Receipt Books and Port Folios, German and English Almanacs, Pen ils, Pens, &c., &c.

A large stock of

HATS, CAPS & BONNETS,

consisting of Men's and Boys' Wool and Fur Hats, from the cheapest to the finest; Ladies' and Misses' Jockey Caps, Shakers and Bonnet Frames.

The largest, Finest and cheapest stock of

BOOTS AND SHOES

offered in this section of country since the year 1861, among which the men will find the finest French Calfskin Boots

as well as the cheap and heavy Pitching Boots. Ellsworth can also boast more than Boots at a reasonable price. The Ladies and Misses will be pleased to find the finest and most fashionable Shoes, at greatly reduced prices. No one, I trust, will have to go without Shoes now, as I have them from the smallest infant's size up to the largest sister, also women's and men's shoes.

GUM SHOES, of every description, for Children, Ladies and Men, at a reasonable price.

CROCKERY AND GLASS WARE,

Plates, Dishes, Bakers, Nappies, Bowls, Cream Mugs, Tea, Pitchers, Bowls and Basins, Tumblers, Molasses Cans, Salts, &c, &c.

Also a good assortment of LOOKING GLASSES.

In the HARDWARE line will be found Table and Pocket Cutlery, Razors and Razor Straps, Butcher Knives, Shears and Scissors, Tea and Table Spoons, Tea Kettles, Coffee Mills, Meat Sieves, Ladles, Frying Pans, Shovels and Tongs, Candle Sticks and Snuffers, Match Safes and Pepper Boxes, Pad Locks, Door Locks and Latches, NAILS, Tacks, Screws and Hinges, Shoe and Nail Hammers, COLLINS' AXES and Hatchets, Shovels, Spades and Forks, Curry-combs, Halter Chains and Trace Chains, Horse and Mule Shoes, and Shoeing Nails, Rasps, Files, Gimblets, Sand-paper, &c., &c. The best quality of COTTON CARDS, Whitemore's No. 10, and many other articles in this line too tedious to mention.

I also have an assortment of IRON and STEEL consisting of Hoop and Band Iron, assorted

DRUGS & Groceries.

I can furnish you the best quality of Black and Green Tea, Chocolate, brown, clarified and crushed Sugar, Rio Coffee, Pepper, Spice, Ginger, Cloves, Mace and Cinnamon; Starch, Shot, Candles, POWDER & SHOT, Saleratus, Cream, LIVERPOOL SALT, Lemon Syrup, Also a lot of fine VALENCIA RAISINS, Candies and FRENCH CREAM CANDIES.

DRUGS, MEDICINES, DYE STUFFS, PAINTS, Spirits of Turpentine, Window Glass and Putty, Indigo and Madder, of a superior quality, as well as Copperas, Alum, Copperas, Verdigris, Red, Yellow and Green Paint, Saltpetre, and Brimstone, Citrate of Magnesia, Cod Liver Oil, Castor Oil, Epsom Salts, Rhubarb, Paregoric, Laudanum, British Oil, and Camphor, Essence of Mint, Cinnamon and Lemon, Flavoring Extracts and Cream Tartar. Also Dr. Hoofland's celebrated German Bitters, Sands' Sarsaparilla, Wright's Indian Vegetable Pills, Quinine, &c., &c.

I also have the famous CONCENTRATED LYE, one pound of which will make 15 gallons of Soft Soap in a very short time. Also a nice article of common pale Soap, in one pound bars, Matches, &c., &c.

You can also have a very superior article of

FINE COGNIAC BRANDY,

AND PORT WINE,

for medicinal purposes.

Amongst my stock you will find a lot of

WOOD AND WILLOW WARE,

such as Buckets, Tubs, Wash Boards, Baskets and Chairs, Clothes-pins, Wood Spoons, Cocoa Dippers, &c. Also Red Cords and Candle Wicking.

SHOE FINDINGS,

such as Shoe Pegs, Lasts, Sewing and pegging Awls, Awl Hafts, Sewing and Pegging Awls, Shoe Thread, Bristles, Eyelets, Gum and Shoe Wax.

I would also invite your attention to my stock of Leather, which consists of light and heavy Sole Leather, Calf Skins, French, Morocco, Rush Goat Skins, and Striped Binding.

I also have many other articles too tedious to mention, all of which be sold on the most reasonable terms.

I WILL [illegible] FOR every thing that can again be disposed of, such as

GRAIN, FLAX-SEED, BEES-WAX, DRIED FRUIT, RAGS AND FUR.

Bring in your Rags, they are as good as Cash. Let all the boys go a trapping for the Fur they can get Boots, Shoes, Hats and Clothing.

In conclusion I will say, that I am thankful for the very liberal patronage thus far enjoyed, and that by fair dealing I hope to merit a continuance of the same.

J. L. FULKERSON.

Salem, N. C., May, 1866. 19-tf

A REFINED TASTE would appreciate nothing more than a present of a fine PHOTOGRAPH ALBUM, which you will find at reasonable price at J. L. FULKERSON'S Cheap Store.

Where a fine collection of the finest Photographs, by the best artists only, may also be found. Persons wishing a choice selection for their albums will find the finest portraits of prominent men and [illegible], Specialties, Statuary and Graceful Figures, of the finest styles only. Nothing common will be offered.

A LOT OF CHOICE SEGARS, SMOKING and Chewing Tobacco, and Scotch Snuff will also be found with

J. L. FULKERSON.

State of North Carolina,

FORSYTH COUNTY.

John P. Nissen vs. The heirs of Frederick Snider, deceased. | Petition to sell Real Estate for the payment of debts.

It appearing to the satisfaction of the Court that Charles Snider, Charity Ferguson and Wm. Snider, part of the defendants in this case, reside beyond the limits of this State. It is therefore ordered by the Court, that publication be made in the *People's Press*, a newspaper published in the town of Salem, for six weeks, for the said Charles Snider, Charity Ferguson and Wm. Snider to be and appear at the next term of said Court to be held for said County, at the Court House in Winston, on the first Monday in June next, A. D. 1866, then and there to plead, answer or demur to said petition, otherwise judgment pro confesso will be entered as to them, and the case set down for hearing ex parte as to them.

Witness, N. S. Cook, Clerk of said Court, at Office, in Winston, this first Monday of March, A. D. 1866.

N. S. COOK, C. C. C.

1866 w. pr. adv. $8

Land For Sale.

I WILL SELL my Tract of Land lying on Yadkin river, containing 103 Acres, adjoining the lands of Nicholas Williams, Sr., and Joseph Williams.

N. D. WILLIAMS, Jr.

May 12th, 1866. 30-tf

Last Call.

TO persons owing the Estate of Dr. T. H. Shumate.

Book Accounts must be closed by cash or note by the 15th of May, or they will, without fail, be placed in an officer's hands for collection.

D. H. STARBUCK, Executor.

March 17, 1866.

VALUABLE MILL AND LANDS FOR SALE.

I AM AUTHORIZED TO [illegible] MILL AND ABOUT 80 ACRES OF LAND on Middle Fork, 24 miles South of Salem, N. C. The Mill-seat is one of the best in all this section. There is a first rate [illegible], estimated to be equal to 30 Horse power. There is one Corn and one Flouring Mill, [illegible] by one breast overshot wheels. The machinery nearly [illegible].

One SAW MILL [illegible] which is in running order. The mills are on a short canal, and the water is [illegible].

Those wishing to buy, will call and see for themselves.

S. H. & L. C. LAUGENOUR.

ALSO,

The subscriber offers for sale 30 ACRES OF LAND, with good Orchard, adjoining the above mentioned Mill Tract, on the West.

Also on the West, 82 ACRES, with Woodland, Orchard, Meadow, and with bottom in cultivation.

Also 60 ACRES, 7 miles down the creek from said Mills, nearly all good bottom, with a good FRAME DWELLING HOUSE AND BARN.

S. H. LAUGENOUR.

Forsyth Co., N. C., May 10 1866. 40-3m

Soda Fountain for Sale.

R. T. ZEVELY.

Salem, May, 1866.

A NEW ILLUSTRATED PAPER.

The undersigned have the pleasure of announcing that on the 4th of June they will issue the first number of a New Illustrated Journal to be called

"THE MIRROR OF THE TIMES."

Though there are already a large number of Periodical Publications of the kind we propose to issue, and there is therefore no positive necessity for the establishment of another, still, we intend to fill a vacancy in this connection which has long been felt, to the injury of many meritorious schemes.

It is impossible at the present time to obtain any paper of the least merit, for less than Three Dollars per annum, and an Illustrated one for not less than Four Dollars. Our intention is, therefore, to issue a Journal of the same size as "Harper's" or "Frank Leslie's," the contents of which shall be equal in merit and to charge but half of their price, namely, Two Dollars per year. We shall aim to present a weekly history of passing events, illustrated by woodcuts in the highest style of the art, and interspersed with original novelettes, romances, tales, adventures, concise biographies, laughable anecdotes, wit, humor, squibs, inimitable caricatures, literary, personal and scientific items, etc., etc.

In thus charging so small a sum for their paper, the publishers of the "Mirror of the Times" expect to be sustained with a subscription list which shall recompense them for their necessary outlay of both mind and matter.

Subscription price for one year $2 00
" six months $1 25

No free copies. No advertisements inserted.

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GET THE BEST.

Inventors, Mechanics and Manufacturers.

1866! 1866! 1866!

The Best paper in the United States for Mechanics, Inventors and Machinists, is the

Scientific American.

It is the largest in size, and has by far the widest circulation of any other paper of its class in the country. It is published weekly. Each number contains sixteen pages, with numerous illustrations.

Two volumes are issued every year, of 416 pages each. It also contains a full account of all the principal inventions and discoveries of the day. Also, valuable illustrated articles upon tools and machinery used in workshops, manufactories, steam and mechanical engineering, woolen, cotton, chemical, petroleum and all other manufacturing and engineering interests. Also Practical, War Implements, Ordnance, Iron Working, Machinery, Electric, Chemical and Steam Engines, Improved Lumber Machinery, Hydraulics, Oil and Water Pumps. Water Wheels, &c. Household, Horticultural and Farm Implements, all being very full and of great value to Farmers and Gardeners.

Articles embracing every department of Popular Science, written by the most distinguished and which every intelligent man should read.

Also, Reports of Scientific Societies, at home and abroad, Patent Law Decisions, and Discussions, Practical Suggestions, and Rules, an official list of all the Patents Granted at the Office of great value to Inventors and Owners of Patents.

The Scientific American is the Agent for procuring Patents for new inventions.

A new volume of the Scientific American commenced January 1.

Terms—$3 per year; $1 50 in six months.—Ten cents for specimen copies. Address

MUNN & CO.,
No. 37 Park Row, New York.

JOB PRINTING

EXECUTED WITH NEATNESS AND [illegible] at the SALEM PRESS OFFICE.

PEOPLE'S PRESS.

SALEM, N. C.

SATURDAY, MAY 26, 1866.

POLITICAL.—Gov. Swan, of Maryland, and Gov. Bradford, have quit the disunion or radical party, and adhere to the union party of old.

The Lincoln and Johnson men of Indiana, now supporting the policy of President Johnson, are to hold a State Convention in Indiana to nominate old time Union candidates, who are in favor of the re-construction of the States, regardless of old party distinctions. This is in October.

The Express says, "because a repudiationist went for the Union in 1860, the stronger is the reason now, that he should go for the Union in 1866.

An enthusiastic Johnson meeting was held in Philadelphia on the 19th inst. Gov. Doyle, of Pennsylvania, presided, and the principal speakers were Mr. Dodge, of Iowa, and the President. Mr. Dodge, in his speech, declared that he who defies the Union of the States, under the constitution is himself a disunionist. He favored the restoration of the Union and the enforcement of the laws.

Mr. Cowan spoke in defence of sustaining the laws, approved of the President's plan of reconstruction, and was opposed to any amendment of the constitution at the present time, which sentiment was received with tremendous applause.—Good for Philadelphia.

Gen. Sprague's Report on the workings of the Freedmen's Bureau, presents some Hon. delopments. It appears that several reverend gentlemen, who acted as chaplains in the Federal armies, became inspired with a love of *gain*, and forgetting the sacred duties of their Lord Master, fell into the almost universal rut of speculation, thus endeavoring to serve two masters, under the pretence of protecting the freedmen and convincing the southern people that the negro would work.

We have long since been satisfied that the negro would work when he was forced to do so; and in most cases, these enlightened philanthropists have found it convenient and profitable, by the most stringent and often revolting punishments, to convince us benighted heathen of the south of the fact.

We invite the reader's attention to the report referred to, and then compare the treatment of freedmen now and when they were slaves.—The comparison is easily made, and the conclusion arrived at without much reflection. Many a freedman has, lately, made the declaration by experience, and no doubt many more solemnly exclaims, "save me from my friends, are I perish."

We are glad to see that the President has relieved Gen. Whittlesay and ordered the arrest of every officer of the Bureau in North Carolina, who is engaged or, pecuniarily interested in the cultivation of plantations. For particulars see Gen. Howe's column.

Cotton enslaved.

There is a proposition before Congress to tax Cotton 5 cents per pound, and the lands of the South two dollars per acre, and to compel the South to pay the extraordinary expenses incurred by the government for keeping up the freedmen's bureau and the military.

We have no idea that this additional burden will be laid on the South. Some Missouri members introduced the proposition for political effect.

MAY 22nd.—In the Senate a bill, relative to the public lands of Alabama, Mississippi, Arkansas, Louisiana and Florida passed to-day. It provides that they be disposed of according to the homestead law of 1862 without discriminating in regard to color. The price of patent $5. It excludes the heirs of persons who served in the Confederate army, who owe no allegiance.

In the House, the Bankrupt bill passed, yeas 68, nays 59.

The President's Message stating the bill in Colorado is a State, will be found in this paper. Congress has not yet acted upon the case.

Gen. Santa Anna is on a visit to the United States. He espouses the cause of the Juarez Government.

MEMORANDA.—We this week give the Public Treasurer's opinion that the County Court has no power to tax those persons and things of taxation which are not listed. Their power of taxation is confined to the subjects mentioned in schedule A of the Revenue Act.

The obituary notices on hand will appear as soon as we can make room for them.

The State Convention assembled in Raleigh, on Thursday, pursuant to adjournment on the last, a quorum being present, proceeded to business.

Gen. Grant is of opinion that only a small number of troops will hereafter be required in the South, and so informed Congress.

The Government will [illegible] hundred and dollars [illegible] cotton at Memphis, Tennessee.

LOCAL AND MISCELLANEOUS.

[illegible] Organization [illegible] Virginia Fire Company.

OFFICERS:

Captain.—E. A. Vogler.
1st. Lieut.—A. F. Picot.
2nd Lieut.—H. W. Fries.
Engineers.—J. O. Hall, L. D. Eberhard, Wm. Vogler.
Secretary and Treasurer.—C. T. Picot.
Total number enrolled, 76 men.

LIST YOUR TAXES.—The Mayor will attend at the *Commissioner's Hall* on Friday and Saturday the 8th and 9th of June next, for the purpose of taking the lists of Corporation taxes.

WHIT SUNDAY.—Last Sunday was the seventh Sunday after Easter and therefore Whitsuntide—a festival of the church, which is observed in memory of the descent of the Holy Ghost on that day. It was also the anniversary of the Jewish feast of Pentecost, when the apostles were baptized with the Holy Ghost and with fire, and when the commencement of their ministry was symbolized by the baptism of three thousand persons.

Formerly in the South, it was more extensively observed as a holiday than almost any other occasion, but it passed away this time without the usual enjoyment.—*Raleigh Progress.*

The above festival was observed in the usual manner in this place.

A very large and enthusiastic public meeting was held in Randolph County, on Tuesday of May Court, in which resolutions were adopted endorsing the policy of President Johnson and the administration of Gov. Worth. Gov. Worth was recommended for re-election.

PARDONS RECEIVED.—Among the long list of pardons recently received at the Executive Office, we notice the following:

Stokes County.—G. H. Nicholson, Peter Hutchison, J. K. Hughs and James Davis.

Surry.—S. W. Roberts, R. M. Reeves, M. C. Reeves, L. J. Norman and James A. Folkes.

Wilkes.—A. A. Whittenton, Hamilton Brown, Leland Martin, William Masten and S. J. Brickwell.

Yadkin.—W. L. VanEaton.

Chas. Van Eaton, of Davie county, has probably been murdered near Winsboro', S. C.

Terry is elected U. S. Senator in Connecticut.

UNIVERSITY.—Hon. Z. B. Vance has consented to deliver the ANNUAL Address before the two Literary Societies of the University at the approaching Commencement.

RALEIGH, May 18.—A large fire occurred at Goldsboro last night, burning a brick block of four buildings, among them the office of the Daily News, and the office of the National Express.

ARREST OF FREEDMEN'S BUREAU OFFICERS.—The Washington *Star*, of Saturday afternoon, says that the President has directed Major General Howard to cause the arrest of every officer of the Bureau in North Carolina who is engaged or pecuniarily interested in the cultivation of plantations, and Brigadier General W. E. Strong has been despatched to execute the order. Judge Advocate General Holt has been instructed by the President to make out charges and specifications against these officers, with a view to their trial before a court martial.

The Rev Fitz, against whom the charges are very severe, is already under arrest, and awaits his trial.

ANNIVERSARY OF JACKSON'S DEATH IN RALEIGH, N. C.—The anniversary of Stonewall Jackson's death, celebrated all over the South, was impressively observed in Raleigh, N. C., by the closing of the stores, a memorial oration in the Senate Chamber, and a procession to the cemetery to decorate the soldiers' graves with flowers. The grave of President Johnson's father was particularly honored in this way, as a testimony of Raleigh's respect for the President, and their gratitude for his magnanimous Southern policy.

JEFFERSON DAVIS.—It is said that Mr. Davis' chief point of defence, on his trial will be based on the subject of State right, and the prerogative granted every citizen of a State to sustain the official action of such a State.

The gossip in Washington is that lawyers who have read the indictment against Mr. Davis, including several members of the bar, who are members of Congress, say that it is drawn up in an exceedingly lame manner; that it is full of defects and weak points; and that no conviction of treason can be secured under it.

FROM WASHINGTON.—The following bills have passed Congress and been approved by the President:

An act authorizing the coinage of five cent pieces composed of copper and nickel. There are to be no new issues of fractional currency of a less denomination than ten cents.

A bill levying a duty of 20 per cent. ad valorem on [illegible] imported from foreign countries.

The President has also approved a joint resolution sending a greeting to the Emperor of Prussia, and congratulating him on his escape from the hands of an assassin.

[An obscure young man is the one who saved the life of the Emperor, by catching the assassin by the arm, and directing the pistol from its aim, caused it to discharge in the air. This happened in a dense crowd, whilst the Emperor was on the point of entering his carriage. The young man was raised to the rank and dignity of a nobleman.]

LETTER FROM THE TREASURER

ON PASSING THE ACT REQUIRING THE OUTPUT OF THE COUNTY COURT IN LAYING TAXES FOR ROAD AND SCHOOL PURPOSES.

STATE OF NORTH CAROLINA,
TREASURY DEPARTMENT,
Raleigh, May 15, 1866.

R. W. KING, ESQ.
Chairman Lenoir County County Court,
Kinston, N. C.

DEAR SIR:—Yours of the 12th to the Attorney General is referred to me for answer, under the understanding that all questions relating to the Revenue shall be submitted first to this Department. The following opinion meets with the concurrence of the Attorney General:

"You desire the proper construction of the act of 1860–'61, second Extra Session, Chapt. 4, page 8; amended by the act of 1862–'63, chapter 31, page 45, requiring the duty of the County Court to lay taxes for county and school purposes.

There can be no question, I think, that these acts are in force, they being certainly consistent with the Constitution of the State and the United States," and "compatible with allegiance of the citizens of this State to the United States," and therefore made the ordinance of the Convention what laws and ordinances are in force 56"

You desire to know whether the County Court must tax articles mentioned in schedules B and C of the Revised Code, and if so, how the tax is to be laid.

After careful consideration, I am of the opinion that the power of the County Court is confined to the subjects of taxation embraced in schedule A, i. e. to *land* taxables.

The act of 1861 as amended by that of 1862–'63, is as follows: "The Justices of the several County Courts at the first Court which shall happen after the 1st day of January in every year, shall for county and school purposes lay a tax on all such subjects of taxation within the County as may be taxed by the revenue laws then in force, and in the same manner for raising revenue for State purposes: *Provided* that the tax imposed by the County Courts, for county purposes, shall be in the same relative proportion as for State purposes, upon the one hundred dollars valuation for every thing. Where the tax is laid for State purposes according to valuation, and subjects specially taxed, the tax shall be in proportion to that which is levied for State purposes."

The General Assembly has always been careful as to the extent of power of taxation conferred on the County Courts.

It was at one time gravely questioned whether this branch of government by the levying contributions from citizens could under the Constitution be delegated by the Legislature to a power to the supreme judicial tribunal was necessary to settle the controversy. For a long time a limit was fixed to the discretion of the Courts. For years preceding the passage of the present law, their power of taxation was confined to land and polls.

Certain taxes are on subjects, required to be given in on oath to the list taker; others are paid directly to the Sheriff, others to the Clerk of the County Court, others to the Public Treasurer. From the former source has always been derived the bulk of the public revenue, and from the foundation of the government until 1861 the jurisdiction of the County Court was restricted to two or more items of that class. The other taxes have always been and are now of minor importance.—These listed subjects are enumerated in what is known as "schedule A" of the Revenue, while the other taxes are designated in "schedules B and C."

To secure the collection of the taxes from listed subjects or those in schedule A, rules and regulations have ever been prescribed, adapted as well for the State as the county revenue.—Other regulations for the guidance of the Sheriff or other officers are laid down to enforce the payment of public dues under schedules B and C, but these rules are not appropriate to the collection of county revenue from these sources.

Prior to 1861, the County taxes were always imposed on the lists as returned by the list takers. The Court, knowing the quantum of money to be raised, and, from the lists, the number and value of taxables under their control, easily fixed the rate of assessment, without, on the one hand raising an insufficient sum, or on the other oppressing the people by exorbitant levies.

The Convention of 1861 amended the Constitution, so as to make slaves taxable as property, whereupon a revenue law was passed, framed on the old *valorem* principle.

It became, however, impossible to assess, as theretofore, household and kitchen furniture, land, slaves, and other articles upon which the tax had always been laid, leaving other articles regarded as exemptions to be specially taxed, as had always been customary.

Under such a revenue law there seemed to be no danger in committing all these subjects to the discretion of the County Court, and discrimination against particular interests was prohibited. Accordingly, at the same session a law was passed giving this power, and commanding uniformity in the levies.

While, however, the jurisdiction of the Court was extended, the taxes collectable by the Sheriff and Clerks were not only not lessened, but in some cases raised. If the Assembly had intended to subject those to County charges, the State charges would have been so apportioned, as to enable them to bear the double burden. Without such apportionment, many men of honest calling would be forced to abandon their pursuits.

The taxes in schedules B and C are usually a matter of a license to persons exercising certain callings. For many years the General Assembly affixed certain amounts as rewards for each calling. It is impossible to believe that body would have allowed these amounts to be suddenly doubled or trebled, without some explicit announciation of the change of policy and adaptation of the revenue machinery to meet the change.

This sudden revolution in policy would aggrandize some counties at the expense of others. Take, for example, the tax on Express Companies, four per cent on gross receipts.—The counties in which these companies have offices would derive large revenues from them, and, if not driven away by the exactions, they would raise their tariff of freights, thus imposing burdens on their contiguous, residing in adjoining counties. The banks, whose stockholders are scattered throughout the State, would contribute to swell the revenues of the counties, where their banking houses are located.

Again, as said before, the machinery for raising taxes from listed subjects was well adapted to the collection of the County revenue. It needed no change to meet the requirements of the larger powers of the County Courts. On the contrary, the machinery for collecting the taxes from unlisted subjects could not be used without change for including the county [illegible] was not [illegible] levies unless [illegible] have not been resorted to secure similar levies for the coming year.

Thus far on general principles. Let us now look at the law in its bearing on the present revenue act: The Justices of the County Court are commanded, at the first court, &c., to lay a tax on "such subjects of taxation within the county as may be taxed by the revenue laws then in force, &c. In the preamble of schedule A, and the words "subjects of taxation" are used in reference to the taxes there imposed, while in section 18, the expression is changed and the Sheriff is ordered to "collect the taxes as set forth in this schedule annually, and grant a pass to each party paying the tax a license."

It will be noticed that the words conferring jurisdiction on the County Court are identical with the description of taxable objects in schedule A, while these words are not used in schedule B, but the latter schedule is merely [illegible] the price of a license for transacting business, and it is expressly provided that on paying the State tax the party is entitled to the license. The requirement of this license is to compel payment. Usually if a county tax is likewise due, its payment would be secured by similar requirements. The Sheriff is particularly ordered to give license to merchants and others on their paying the tax [illegible] is required of parties commencing business after July 1st, to secure the payment of State taxes.—The Sheriff may administer an oath, but no provision is made at all to obtain county taxes from these sources. Again, by section 33 the Sheriff must keep a record of the moneys collected by him from the Clerks of the Courts, under schedule C, and under schedule B and C the Clerk must [illegible] a copy of the [illegible] to the Comptroller. The Sheriff must pay the moneys thus ascertained to the Public Treasurer; that is, the Sheriff pays all taxes collected under schedules B and C to the State. He is nowhere ordered to pay any portion thereof to the county Trustee.

Again, by section 38 of the "Act for Collecting Revenue," if the Clerk fails to pay over the taxes received by him, (mentioned in schedule C,) suit is brought and it is expressly provided that "the whole recovery shall be paid to the Treasury." And, in section 37, the moneys collected by Clerk are to be paid to the Sheriff, and by him, as will appear, the amount collected, to the Public Treasury.

So, in section 44, on or before the 1st day of [illegible] the Sheriff a copy of the tax list, containing the public tax and the taxes imposed by the County Court.—There is no other provision for obtaining the [illegible] of any other County taxes, than are imposed on listed subjects. If any others were intended to be allowed, it would certainly [illegible] provision would have been made for notification to the Sheriff of their imposition.

Another argument may be derived from the mode of the practice which regulates the mode of taxation by the County Courts. The taxables there spoken of are 1st "[illegible] fixed according to value, and, secondly, subjects specially taxed. The persons who in schedule B, pay a specific per centage on their gross receipts or sales profits, are not appropriately described by the terms used in the proviso.

Other arguments might be adduced, but I think the foregoing considerations are sufficient to establish the position that the County Court has no power to tax persons and objects mentioned in schedules B and C.

Very respectfully,
R. T. BATTLE,
Public Treasurer.

On the 19th of May, $2,875,000 in specie, left the United States for Europe.

[illegible] were only [illegible] in Memphis, in 1861, that raised [illegible] regiment. Now there are said to be not less than one hundred persons claiming to be one of them.

The Tennessee Legislature has rejected the resolutions favoring the formation of East Tennessee into a separate State.

Administrator's Notice.

THE SUBSCRIBER HAVING BEEN AP-
pointed Administrator on the estate of [illegible]
deceased, hereby notifies all persons indebted to the estate to make
immediate payment, and those having claims against the estate to present them properly authenticated within the time prescribed by law, or this notice will be plead in bar of their recovery.

CARRIE ERIES SHAFFNER, *Executrix.*

Salem, N. C., April 10th, 1866. 35 3m

Executor's Notice.

ALL PERSONS INDEBTED TO THE ES-
tate of F. Fries are hereby notified to make payment immediately, or if not paid by the [illegible] will be placed in suit.

H. W. FRIES, *Executor.*

Salem, N. C., April 10th, 1866. 35 3m

SALEM CEMETERY COMPANY.

At a general meeting of the Salem Cemetery Company, held on the 2nd of April, 1866, the following resolutions were introduced and unanimously adopted:

Resolved, That in order to facilitate and systematize the sale of lots and vacant spaces for single graves in the Salem Cemetery—both to benefit the purchaser and to prevent great loss and annoyance to the Company, the President and Treasurer are hereby directed to be governed in all future sales by the following rules and regulations, without respect of persons.

1st. Parties desiring to purchase lots upon the Cemetery can have the same surveyed, staked out and registered, by giving thirty days' notice of their selection of lots.

2nd. By giving this previous notice the money will be demanded of the purchaser, or the Company agree to take a note for the value of the lot with good security, payable twelve months after date, without interest.

3rd. In all cases where the 30 days notice is not given, and parties do not purchase until they wish to make interments, the value of the lot will be paid in cash to the Treasurer, when the application for said lots is made, otherwise no interment will be allowed.

4th. Single spaces for graves will be sold for ten dollars, payments to be made invariably in advance. When desired, the Company will furnish tombstones for single graves, charging the purchaser with the actual cost of the same.

Resolved further, That, as the Cemetery grounds are in bad condition, and as it is absolutely necessary to repair the same, the President and Treasurer are hereby directed to collect all amounts due the Company for lots and graves purchased and not paid for. And the Company hereby asserts its right to remove bodies from any lot or single grave, where payment for the same is persistently refused.

H. W. FRIES, *Secretary.*

Salem, April, 10th, 1866. 36 2m pd.

Jeweler Shop

Re-opened.

I HAVE RE-OPENED MY SHOP, WHERE
Clocks, Watches and Jewelry will again be repaired, with fidelity and despatch by a competent workman.

E. A. VOGLER.

Salem, N. C., March 10th, 1866.

LAND SALE.

IN pursuance of a decree of the Court of Equity for Davidson County, at Spring Term, 1866, I will sell, on the premises, on **Monday the 21st day of May next**, on a credit of twelve months, a TRACT OF LAND of 237 ACRES, more or less, belonging to the heirs at law of Peter Sink, dec'd., adjoining the lands of John D. Bodenhamer, David Clodfelter, and others. Bond and approved security will be required for the purchase money.

FRANK. C. ROBBINS, C. M. E.

April 14th, 1866. 35-tf

NEW GROCERY STORE

AT F. FRIES' OLD STAND,

SALEM, N. C.

FLOUR, MEAL, HOGS,
BACON, LARD, BUTTER,
CHEESE, FISH, CANDIES,
NUTS, RAISINS, ORANGES,
SPICES, DOMESTICS, TIN WARE,
LEATHER, SALT, TOBACCO,
COTTON YARN, CROCKERY WARE,
SUGAR, COFFEE, &c., &c., &c.

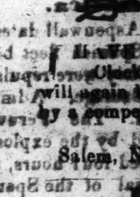
Just received and receiving by

C. P. VEST.

☞ Will buy Flour, Wheat, Corn, Butter, &c.

Salem, N. C., March 31st, 1866. 39:6m.

WATCHES, CLOCKS & JEWELRY



REPAIRED

AND

WARRANTED.

Always on hand:

Silver Spoons, Forks, Watches, Jewelry and Spectacles.

Highest price paid for old Spoons and old Silver.

F. W. LEINBACH.

Salem, N. C., March 31, 1866. 39-6m

An Old Song, set to a New Tune.

"A Spring approaches
Ants and Roaches
Must be routed out."

"Costar's" 25 years established in N. Y. city.

"Only infallible remedies known."

"Free from Poisons." "Not dangerous to the Human Family."

"Rats come out of their holes to die."

"Costar's" Rat, Roach, &c., Exterminator.

Is a paste—used for *Rats, Mice, Roaches, Black and Red Ants, &c.*, &c.

"Costar's" Bed-Bug Exterminator.

Is a liquid or wash—used to destroy, and prevent the increase of *Bed Bugs*, &c.

"Costar's" Electric Powder for Insects

Is for use in *Mosquitoes, Fleas, Bed Bugs, Moths, Beetles, Insects on Plants, Fowls*, &c.

☞ BEWARE! of all worthless imitations.

☞ See that "COSTAR'S" name is on each Box, Bottle and Flask before you buy.

☞ Address, HENRY R. COSTAR,
482 Broadway, N. Y.

☞ Sold by all Druggists and Retailers.

1866

INCREASE OF RATS.—The *Farmer's Gazette* (English) accurately makes by figures that one pair of RATS will have a progeny and descendants no less than 651,030 in three years. Now, unless this immense family can be kept down, they would consume more food than would sustain 65,000 human beings.

1866

RATS versus BIRDS.—Whoever engages in shooting small birds is a cruel, mean coward; whoever aids in exterminating rats is a benefactor. We should like some one to give us the benefit of their experience in driving out these pests.—*Scientific American, N. Y.*

☞ See "Costar's" advertisement above.

1866

"COSTAR'S" RAT EXTERMINATOR is the simple, safe and sure—the most perfect Rat Exterminator we have ever tested. Larger Rats can be properly poisoned, will eat it, and die every where but in the open air, generally some place at a distance. Available dead where it was taken.—*Lake Shore (Mich.) Mirror.*

☞ See "COSTAR'S" advertisement above.

1866

FARMERS AND HOUSEKEEPERS should remember that hundreds of dollars worth of Grain, Provisions, &c., are annually destroyed by Rats, Mice, Ants and other insects and vermin—all of which can be prevented by a few dollars worth of "Costar's" Rat, Roach, Ant, &c., Exterminator, bought and used freely.

☞ See "Costar's" advertisement above.

☞ Sold by all Druggists and Dealers.

Salem Drug Store.

HAVING removed my Drug Store to the POST OFFICE BUILDING, I would again respectfully call the attention of the public to my stock of pure and unadulterated

DRUGS, MEDICINES AND DYE-STUFFS,

Soda, Epsom Salts, Castor Oil,
Ess. Peppermt, Ess. Lemon, Ess. Cinnamon,
Copperas, Ext. Logwood, Indigo,
Madder, Venetian Red, Spanish Brown,
Essence of Coffee, &c., &c.

Also

Shoe Blacking and Brushes, Paint Brushes, Hair Brushes, Combs, pocket, dressing tuck, &c.

Lead Pencils, Slate Pencils, Pens & Pen Holders, Toilet Soaps, Lilly White and Perfumery of various kinds, which will be sold at such prices as the times will justify. Any article not on hand can be procured at short notice.

A. T. ZEVELY.

Feb. 3, 1866. 25-tf

SORRY OF EAGLE'S NEST

Third Edition Just Ready.

being the memoirs of a Staff Officer of Virginia. Edited from the Mss. of Col. Barry, by John Esten Cooke, with four full page illustrations. 12mo. cloth, 490 pages. Price $2 25.

Following Stonewall Jackson from the beginning of the Valley Campaign to his death; in constant intercourse with Lee, Jackson, Stuart, Pelham and other celebrities, we have a vivid picture of inside army life at the South. In a word, wherever dwells a story of stirring incident, with truthful delineation of noted events, fine drawing of character, and a faithful exhibition of the views and motives of Southern men in the conflict just closed, all told in the purest English and in an unusually delightful style, this volume will be a welcome guest. Mailed to any part of the United States, post free, on receipt of price.

P. J. KENNEDY & CO.,
456 Broome Street, New York.
(Late Kennedy & Sadlier.)

Bank Notes and Specie Bought!

As I pay a regular Banker's tax, I will buy and sell all kinds of BANK NOTES, GOLD and SILVER.

E. A. VOGLER.

Salem, N. C., Jan. 1st, 1866.

Bibles and Testaments

Can be procured by applying to

Rev. S. THOS. PFOHL.

Salem, April, 1866.

NEW GOODS!

NEW GOODS! NEW GOODS! JUST RECEIVED.

E. A. VOGLER SALEM, N. C.,

Has the pleasure of announcing to the public, and his friends in particular, that having been encouraged far beyond his expectations in the sale of his purchases made some months ago, he has now spent some time in PHILADELPHIA and NEW YORK, and SELECTED WITH CARE and BOUGHT FOR CASH a good and well assorted stock of GOODS, and is determined to sell, and that in such manner and at such prices that will give satisfaction to purchasers.

CALL, SEE AND JUDGE FOR YOURSELVES.

I have ON HAND and will keep upon GOOD ASSORTMENT of

STAPLE AND FANCY DRY GOODS.

Calicoes, De Laines, Merinoes, Plaids, Poplins, Shootings, Tetoe Yarn, Flannels, Blanketts, Beauty Worsted Cape, Scarfs, Merino Shirts and Drawers, Balmoral and Hooped Skirts, Corsets, Gloves, Hose, Ties, Candlewick, Stationery, &c., &c., &c.

A BIG STOCK OF NOTIONS,

Such as Combs, Brushes, Buttons, Pins, Needles, Tape, Thread, Collars, Neckties, Head Nets, Purses, Pencils, Soaps, Perfumery, Suspenders, &c., &c.

A LOT OF READY-MADE CLOTHING,

HATS, CAPS AND BONNETS,

Among them a good assortment of Mens' and Boys' common Wool Hats, fine for Fashionable wear. Hats of all sizes and colors. Misses' and Children's Fancy and New Style Caps, &c., &c.

BOOTS AND SHOES

Both coarse and fine—from the coarse Brogan to the fine Calf Boot. Ladies' Balmorals.

GROCERIES

A large lot of Plates, Dinner, Soup, and Breakfast Plates, Bowls of all sizes, Bakers, Nappies Pitchers, Mugs, Tumblers, Pepper boxes, and assorted assortment of Cups and Saucers.

In the Hardware line you will find Pocket Knives, Shoe and Butcher Knives, Knives and Forks Scissors, Razors, Nails, Tacks, Files, Locks, Screws, Bridle Bits, Tea-kettles, Curry combs, Sausage Cutters and Stuffers, Axes, Chalesers, and also a lot of Whitemore's No. 10, COTTON CARDS, which have to obtain, have not had the same kind of cards in the Town for the last 12 months. Also a lot of the TENNESSEE GUN POWDER, of the same kind I sold some of about two years ago, and which was justly acknowledged to be the best cutting powder ever sold in Salem.

GROCERIES

Of Groceries, I have on hand, and expect to keep up, a supply of first rate Coffee, Good Brown and Clarified Sugars, Tea, Rice, Soda, Starch, Candles, Candy, Raisins, Citron, Currants, Pepper, Spice, Ginger, Cloves, Mustard, Saleratus, Cheese, Chocolate, Chocolate Confection, Cheese, Powder, Lead, Shot and Percussion Caps. Also a lot of fine SEGARS and fine cut SMOKING and CHEWING TOBACCO. I expect to have constantly in store a supply of good old fashioned LIVERPOOL SALT, and will sell by the pound or sack, and that either for Cash or Barter, for Marked, &c.

Drugs, Paints, Dye Stuffs and Medicines!

The Leading and confidently rely upon [illegible] that can be found in the Market, such as Alcohol, Camphor, Opium, Morphine, Quinine, Iodine, Iodide Potash, Spanish Brown, Extracts of Logwood, Log, Alum, Copperas, Epsom Salts, Godfrey's Cordial, Cream of Tartar, Camphor, Oil of Spike, Saltpetre, Flour of Sulphur, Glauber Salts, Window Glass, Putty, Coal Oil, Linseed Oil, Vitriol, &c., &c. An assortment of Q. O. Paints, Varnishes, &c.

PATENT MEDICINES!

Consisting of Expectorant, Alterative, Vermifuge, &c. Together with other PATENT MEDICINES such as Wright's and Moravian Pills, Cherry Pectoral, and many other medicines.

☞ Patent Medicines expected on account of the scarcity and very high price. Should indeed need no field for sale.

FOOD'S PHOSPHATE OR FERTILIZER,

An improver of the land, superior for Wheat, Tobacco, Corn, Cotton, &c., &c., containing elements essential to the production of Grain, &c., and improvements of the land, and is confidently recommended to bring large crops and to be tried side by side with any other fertilizer, even Peruvian Guano. Sold by the Bag or Ton.

CLOCKS, WATCHES, JEWELRY, SPECTACLES, WATCH CHAINS, KEYS, &c.

My Jewelry Store not being open at the present time, you will find a lot of the above specified articles in my Store, and any article desired and not on hand, I will procure at a very few days' notice.

BAR IRON.

I will barter for any and everything produced in the Country that I can get at all use or dispose of elsewhere. Will take all kinds of Grain, Flax Seed, Bees Wax, Rags, Dried Fruit Chestnuts, &c. Any one having either of the before named articles to dispose of, will consult their own interest, and sell where they can get the highest market price, or trade where they will be sure to get away satisfied. I will say to one and all, I WILL PAY CASH at will as GOODS, and will give as high prices, as any one in the section can possibly afford. Finally I would say, GIVE ME A CALL, and be sure you will under [illegible] have not gone into business here only for a few days, my lot is with you—here I have been raised, and you all know me—I am encouraged to believe that I have established among you a character for honesty and fair dealing, and I intend, by honest dealing and close attention to business, to merit a continuance of the very liberal patronage so far received.—Thankful for past favors, I ask you to place me under renewed obligations for still further ones.—Call and see me.

E. A. VOGLER.

Salem, N. C., October, 1865. tf.

A List of Letters

REMAINING IN THE POST OFFICE AT Salem, N. C., May 1st, 1866.

M. F. Barringer, George W. Morgan,
Miss Eliza Barber, Miss Mary Odeum,
John Beeson, Ransom Phipps,
Wm. Lapoyer, Mrs. A. P. Powell,
Miss Amanda Bloom, Miss L. J. Cal Peace,
Miss E. S. Bunker, John J. Robbins,
Miss Annie Chodelieze, Mrs. Sapp,
James Crim, Mrs. Smyth,
Miss Nancy Cook, Mrs. Sopkin, Shultz,
Wm. M. Davis, Mrs. Amanda Stanford,
Miss E Griffith, Care of Miss Nancy Scott, Miss Rhoda Story,
P. Gray, Miss Sallie Turner,
William R. Griffith, Isaac H. Tenger,
Phebe Jr. Hedgecock, Miss Sallie Turner,
W. Lawrence, Daniel Weaver,
Sherock McKnight, Solomon Wilson,
John Mosey, Thomas Yeats.

Two cents are due on advertised letters.

A. T. ZEVELY, P. M.

Salem, N. C., May 1st, 1866.

NOTICE.

ALL persons indebted to the late firm of Wagoner & Co. are requested to make payment by the 1st day of June next, or those claims will be placed in hands for collection, costs and all.

Parties interested will save money and much trouble by attending to this.

H. M. LASH, Surviving Partner.

Salem, N. C., April 14th, 1866.

TO PRESERVE AND BEAUTIFY YOUR HAIR, get a bottle of Burnett's COCAINE, which you will find with

J. L. FULKERSON.

FRESH AND GENUINE

GARDEN SEEDS

FOR SALE AT THE

SALEM DRUG STORE.

JUST received at the Salem Drug Store, a lot of fresh and genuine GARDEN SEEDS, among which may be found:

Cabbages, Cucumbers, Beans,
Early York, White Spine, Six Weeks,
Drum Head, Adams Long Green, Ex. Early,
Ox Heart, and other var. Lima.
White Onion, Lettuce, Peas,
Yellow Onion, Nutmeg Melon, Radish,
Bell Pepper, Citron, Egg Plant,
Canteloupe and Okra, Squash.
Carrot, extra early, Parsnips, Cucumber.
Tomato, new var. Turnip,
WHITE AND YELLOW ONION SETTS.

&c. &c.

A lot of FLOWER SEEDS suitable for borders

Remember the place—SALEM Drug Store sign of the BIG MORTAR.—Post Office Building

CHARLES E. KELLOG,

GEO. W. [illegible] & Co.,

Wholesale Clothiers,

AND JOBBERS OF

CLOTHING, CASSIMERES, &C

No. [illegible] MARKET STREET,

PHILADELPHIA.

WANTED,

A Lad to learn the Tinning business. Apply to

E. M. WRIGHT,

March 20, 1866. Clemmonsville.